THE

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PART III.

LEGISLATIVE MEASURES AND RULES THEREUNDER.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

LEGISLATIVE DEPARTMENT.

Notification No. 30—Legis. 4-03, dated Bangalore, the 9th September 1903.

The following Rules are made by Government in exercise of the powers conferred by the Mysore Local Boards Regulation, II of 1902, and of all other powers enabling them in this behalf :—

PART I—PRELIMINARY.

1. In these Rules, unless there is something repugnant in the subject or context the words "Local Boards" mean and include any District Board or Taluk Board or Panchayat constituted hereunder.

"Local Boards" to mean and include District and Taluk Boards and Panchayats.

2. Nothing in the Local Boards Regulation or in these Rules shall apply, until further orders, to the Kolar Gold Fields Sanitary Circle, constituted under sections 24 and 25 of the Mysore Mines Regulation, III of 1897; and the Kolar District shall, for the purposes of the Local Boards Regulation and these Rules, be deemed to exclude the area comprised within the Kolar Gold Fields Sanitary Circle.

Exclusion of Kolar Gold Fields Sanitary Circle.

3. All Sub-Taluks are declared to be "Taluks" for the purposes aforesaid, and all Deputy Amildars shall have the powers and duties of Amildars for the said purposes.

Sub-Taluks to be Taluks for purposes of Regulation.

PART II.—CONSTITUTION OF LOCAL BOARDS.

4. From and after the 1st day of July 1904 the following places, which are at present non-Regulation Municipalities, but which are either not Taluk head-quarter towns or do not possess a population (according to the Census of 1901) of or above 3,000 inhabitants, shall cease to be Municipalities, and shall be regarded as "Unions" for the purposes of the Local Boards Regulation and these Rules :—

Certain non-Regulation Municipalities to be Unions.

Places.	*Population.*	*Places.*	*Population.*
Nayakanhatti ...	... 2,858	Sosale ...	... 1,989
Saligrama ...	... 2,744	Grama ...	... 1,936
Mirle ...	... 2,682	Hole-honnur ...	... 1,931
Benkipur ...	... 2,676	Sravanabelagola ...	... 1,926
Maddur ...	... 2,597	Sakrepatna ...	... 1,884
Kalale ...	... 2,500	Dommasandra ...	... 1,861
Yelahanka ..	... 2,437	Rampura ...	... 1,845
Banavar ...	... 2,422	Palahalli ...	... 1,793
Konanur ...	... 2,328	Huliyurdurga ...	... 1,746
Saragur ...	... 2,284	Basavapatna ...	... 1,684
Siralkoppa ...	... 2,270	Holavanahalli ...	... 1,682
Honnavalli ...	... 2,247	Bellavi ...	... 1,669
Sulebele ...	.. 2,186	Kengeri ...	... 1,608
Ajjampur ...	... 2,164	Nonavinakere ...	... 1,585
Haranahalli ...	... 2,117	Bagur ...	... 1,540
Kyatasandra ...	... 2,067	Kikkeri ...	... 1,490
Malebennur ...	... 2,056	Kadaba ...	... 1,385
Devasamudra ...	... 2,004	Nagar ...	... 715

District Boards, Taluk Boards and Panchayats to be established.

5. There shall be established, with effect from the 1st day of November 1903, a District Board for each Revenue District, and a Taluk Board for each Taluk proper and each Sub-Taluk, and, with effect from the 1st day of July 1904, a Panchayat for each Union.

Constitution of Panchayat.

6. (1) Every Panchayat shall consist of such number of members, not less than five and not more than twelve, as may be fixed by Government in each case. All such members shall until further orders be appointed by Government on the recommendation of the Deputy Commissioner.

(2) The Chairman shall also be appointed in each case by Government.

Constitution of Taluk Board.

7. Every Taluk Board shall consist of twelve members, made up as follows:—

Ex Officio Members.

(*a*) The Assistant Commissioner in Revenue charge of the Taluk (or Sub-Taluk), or, if no Assistant Commissioner has been placed in Revenue charge, the Amildar or such other officer as may be deputed by Government in this behalf—to be the President of the Taluk Board;

(*b*) The Amildar of the Taluk—to be Vice-President, except where he acts as President under the circumstances mentioned in clause (*a*);

(*c*) The Medical Officer in charge of the Dispensary at the Taluk head-quarters;

(*d*) The Senior Officer, for the Taluk, of the Public Works Department;

Other Members.

(*e*) Four holders or proprietors of land (or persons otherwise qualified) in the Taluk, to be elected by the other holders, proprietors, &c., in manner hereinafter set forth, or, in default of election, appointed by the Government on the recommendation of the Deputy Commissioner.

(*f*) One member of the Taluk head-quarter Municipal Board, to be elected by the Municipal Members from among their own body, or, in default of election, appointed by the Government as aforesaid;

(*g*) The remainder to be appointed by the Government as aforesaid, and drawn as far as possible from interests or communities in the Taluk not already sufficiently represented and which it may be desirable to represent on the Board.

Constitution of District Board.

8. Every District Board shall consist of twenty-five members, made up as follows:—

Ex Officio Members.

(*a*) The Deputy Commissioner—to be the President of the District Board;

(*b*) All Assistant Commissioners in Revenue charge of Taluks in the District; as well as the Assistant Commissioner, if any, at District head-quarters not placed in Revenue charge of a Taluk;

(*c*) The chief or senior officer for the District in each of the Departments of Medical Relief, Engineering, and Education (Inspection of Schools);

Other Members.

(*d*) One non-official representative from each of the Taluks in the District, who shall, on the first occasion under these Rules, be appointed by Government on the recommendation of the Deputy Commissioner, and thereafter be elected by the Members of the Taluk Board from among their own body, or, in default of election, appointed by Government as aforesaid;

(*e*) The remainder to be appointed by the Government on the recommendation of the Deputy Commissioner and drawn as far as possible from interests or communities in the District not already sufficiently represented and which it may be desirable to represent on the Board.

Vice-Presidents.

9. (1) The Vice-President of every District Board shall be appointed by Government or authorized by Government to be elected by the members subject to its confirmation, as may be directed in each case.

(2) In cases where the Amildar acts as the President of a Taluk Board under clause (*a*) of Rule 7, the Vice-President shall be elected by the other members of such Board subject to the confirmation of Government.

Division of Taluk into groups of villages.

10. (1) For purposes of election of the members of a Taluk Board referred to in clause (*e*) of Rule 7, each Taluk shall be divided into four groups of villages, each group to return its own member.

(2) The grouping of villages shall be carried out by the Deputy Commissioner with regard to community of interests in such matters as roads, ferries, dispensaries, schools and the like; and, as far as possible, it shall be so arranged that the amount of land assessment (including the survey valuation of alienated villages) and local cess paid by each of the various groups shall approximately be the same.

Electors.

11. (1) Every male person of the full age of twenty-one years, and of sound mind, and either—

holding or owning land in a group of villages in the Taluk assessed at not less than per annum, or

(ii) duly appointed to officiate as patel of any village in a group of villages in the Taluk, or

(iii) paying a house tax under these Rules of not less than Rs. 5 per annum in a group of villages in the Taluk,—

shall be entitled to vote at the election of a member of the Taluk Board for such group of villages.

(2) Subject to the provisions of Rule 16, any person who is qualified under clause (1) of this rule and who, in addition, can read and write, shall be qualified for election or appointment as a member of the Taluk Board of the Taluk where he ordinarily resides.

And for Membership of Taluk Board.

Lists of voters to be prepared.

12. (1) Lists of the persons in each Taluk qualified to vote shall be prepared under the orders of the Deputy Commissioner, and revised three months before each general election; and copies thereof shall be kept at the office of the Amildar and be open to public inspection at all reasonable hours.

(2) Any person whose name may have been omitted from any such list may apply for enrolment to the Deputy Commissioner, whose decision shall be final.

Procedure for election of Taluk Board members.

13. (1) Not less than one month before the date fixed by the Deputy Commissioner for any election, the Amildar shall send to each person qualified to vote a written notice setting forth the time and place of election. The place selected shall, as far as possible, be some place conveniently situated with reference to the group of villages concerned.

(2) All persons wishing to vote must be present at the election, and no votes by proxy or in writing shall be received.

(3) On the appointed day the Assistant Commissioner in Revenue charge of the Taluk, or the Amildar, or some other officer deputed by the Deputy Commissioner to preside at the election, shall record the votes of the electors appearing in person.

(4) All objections to voters shall, if possible, be summarily decided by the presiding officer after reference to the list of voters.

(5) The presiding officer, if satisfied that not less than ten per cent of the voters for the group are present, shall declare the candidate having a clear majority of votes to be duly elected. If the number of voters present be less than ten per cent, the Deputy Commissioner may order that the election be held again, or may decide that the electors have failed to elect a member.

(6) If any candidate duly elected declines to take office, the unsuccessful candidate, if any, who received the next largest number of votes shall be held to have been elected. If there is no unsuccessful candidate, a fresh election shall be held to fill the vacancy thus created.

(7) The results of all elections shall, as soon as possible, be reported to the Deputy Commissioner.

Election of Members to represent Taluk and Municipal Boards.

14. The election of representatives on the District Board by Taluk Boards and on Taluk Boards by Municipal Boards shall take place at meetings respectively of such Taluk and Municipal Boards convened for the purpose, and the result shall be communicated to the Deputy Commissioner as soon after the election as possible.

General provisions regarding all elections.

15. (1) In the case of all elections of members under these Rules, where there is an equality of votes, the choice shall be determined by lot in such manner as the officer presiding at the election shall deem fit.

(2) No person in the employment or pay of a Local Board shall directly or indirectly engage in canvassing for votes, or otherwise assist in the election of any candidate, otherwise than by giving his own vote, if he is entitled to one. Any breach of this rule will render him liable to dismissal.

Disqualifications for membership.

16. No person shall be eligible for election or appointment as a member of a Local Board who—

(i) is an executive officer or clerk or servant of such Local Board; or

(ii) has directly or indirectly any share or interest in any contract or employment with such Local Board; or

(iii) has been dismissed for misconduct from Government service; or

(iv) has been declared an insolvent; or

(v) has been sentenced to imprisonment or convicted of any non-bailable offence by a Criminal Court, such sentence or conviction not having been reversed in appeal.

17. (1) Members of Local Boards, other than members appoin[illegible] office, shall ordinarily hold office for t[illegible] date of the *Mysore Gazette* wherein the[illegible] elections were notified, or if the period of t[illegible] before the publication of the names of their successors, until such publication.

Term of office of Members and Office-bearers.

Provided that any member of a Taluk or Municipal Board deputed to be a[illegible] District or Taluk Board, as the case may be, shall vacate such latter office on h[illegible] be a member of the Taluk or Municipal Board.

Provided also that a Taluk or Municipal Board may, by a resolution duly r[illegible] appoint any other member to be a temporary substitute for its representative on the D[illegible] or Taluk Board, as the case may be, to whom attendance at any meeting of such Board[illegible] be inconvenient.

(2) The Vice-President of a District or Taluk Board appointed or elected under Rule 9, and the Chairman of a Panchayat, shall ordinarily hold office, if *ex officio* members, for three years from the date of the *Mysore Gazette* wherein their appointment or election as Vice-President or Chairman was notified, and in other cases for the residue of their term of membership.

(3) Any out-going member, Vice-President, or Chairman of a Local Board shall, if otherwise qualified, be eligible for re-election or re-appointment.

18. (1) Any person appointed or elected as Vice-President, Chairman or member of a Local Board may tender his resignation, and, on the acceptance of such resignation by Government, shall be deemed to have vacated his office.

Resignation of office.

(2) Any person holding a salaried office under Government, who is a member of a Local Board, shall, on being permanently transferred from the local area over which such Board has authority, or on quitting such local area with the intention of remaining absent therefrom for more than three months, or on his resignation, suspension, removal or retirement from his office under Government, be deemed to have vacated his office of member of such Board.

Vacation of office by Government servant on transfer or under certain other circumstances.

19. (1) The Government may, by notification, remove any Vice-President, Chairman or member of a Local Board other than an *ex officio* member—

Removal of Vice-President, Chairman or member of Local Board.

(i) if he is absent for more than six consecutive months from the local area over which such Board has authority, or refuses to act or becomes incapable of acting, or is declared insolvent, or is convicted of any such offence, or subjected by a Criminal Court to any such order, as implies in the opinion of Government a defect of character which unfits him to be Vice-President, Chairman or member of a Local Board;

(ii) if he, without sufficient excuse in the opinion of Government, neglects to be present at more than three consecutive meetings of the Local Board;

(iii) if his continuance in office is, in the opinion of Government, dangerous to the public peace or order or likely to bring the administration of the Local Board into contempt;

(iv) on the occurrence of any other circumstance which, if it had existed prior to the commencement of his term of office, would have disqualified him for election or appointment.

(2) The Government may prescribe a period during which any person so removed shall not be eligible for re-appointment or re-election.

20. In the event of a Vice-President, Chairman or member of a Local Board dying or vacating his seat or being removed from office before the expiration of the period for which he was appointed or elected, a successor shall, unless the Government otherwise directs, be appointed or elected, according as the person dying, vacating his seat, or removed from office, was appointed or elected, and shall hold office for the residue of the term of the Vice-President, Chairman or member whom he succeeds.

Filling of casual vacancies.

21. The election or appointment of every Vice-President, Chairman or member of a Local Board shall be notified in the *Mysore Gazette*.

Notification of elections and appointments.

22. No member of a Local Board shall be entitled to any salary or allowance by virtue of his office; but the District Board may, with the approval of the Deputy Commissioner, grant to any non-official member of a Local Board, for distances exceeding 5 miles from his ordinary residence, any travelling expenses necessarily and *bona fide* incurred solely in the public service, not exceeding a limit of 4 annas per mile for journeys by road and double second class railway fare for journeys by rail. The rates of allowances to official members will be regulated by the Mysore Service Regulations, and charged to the heads of service to which they belong.

Payment of salaries or allowances, other than travelling allowances, to members prohibited.

PART III.—THE CONDUCT OF BUSINESS BY LOCAL BOARDS.

Meetings of District Boards;

23. (1) Every District Board shall meet not less than four times in the year; and a period exceeding four months shall not be allowed to elapse between any two consecutive meetings.

of Taluk Boards;

(2) Every Taluk Board shall meet not less than six times in the year; and a period exceeding three months shall not be allowed to elapse between any two consecutive meetings.

of Panchayats.

(3) Every Panhayat shall meet not less than once a month.

Dates of meetings.

24. (1) As a rule, before the close of each meeting of a Local Board the date of the next ordinary meeting shall be fixed.

(2) But the President or Chairman may call a meeting at any time when adequate necessity for so doing seems to have arisen, and he shall at any time call a meeting on the requisition in writing of not less than one-third of the members then on the Board: provided that no such meeting shall be held unless a notice of the meeting, specifying the time and place at which and the purpose for which it is to be held, has at least six days previous to the day of such meeting been sent to each of the members.

Meetings to be public.

25. All meetings of a Local Board shall, as a rule, be open to the public. But the presiding member may, in any particular case, direct that the public generally or any particular person shall withdraw.

Quorum.

26. No business shall be transacted at a meeting unless at least three members in the case of a Panchayat, four in the case of a Taluk Board, and seven in the case of a District Board, shall be present. If at the time appointed for a meeting, or within half-an-hour thereafter, a quorum is not present, the presiding member may adjourn the meeting to some future day.

Decision by majority.

27. All questions which may come before a Local Board at any meeting shall be decided by a majority; and in every case of equality of votes, the President or Chairman or other presiding member shall have a second or casting vote.

Interested member not to vote.

28. No member of a Local Board shall vote on any question coming before the Board for consideration in which (otherwise than in its general application to all persons and properties within the local area) he has any pecuniary interest.

Propositions to be reduced to writing.

29. Every motion or amendment duly made and seconded and pressed to a division shall be reduced to writing before being put to the vote.

Modification or cancellation of resolutions.

30. No resolution of any Local Board shall be modified or cancelled within three months by such Board, except at a meeting specially convened in that behalf and by a resolution of such Local Board supported by not less than one-half of the whole number of the members then on such Board.

Language of proceedings of Board.

31. (1) The proceedings of a Local Board shall be conducted either in English or in Kannada as such Board may decide: provided that, if the proceedings are conducted in English, the Board shall provide for interpreting them into Kannada for the benefit of members who do not understand English.

Names of members absent and those present to be specified.

(2) The proceedings of every meeting of a Local Board shall give the names of the absent members as well as of those present, and state whether an explanation of absence is forthcoming in each case.

Copies of proceedings submitted to Government to be accompanied by English translation.

(3) Copies of proceedings of meetings submitted to Government shall, if not in English, be accompanied by an English translation of the same, certified by the signature of the Deputy Commissioner.

Correspondence of Local Boards.

32. District and Taluk Boards may correspond with each other and with Municipal Boards direct; but Panchayats shall correspond through their Taluk Boards. References from Local Boards to Government Officers shall ordinarily be made through the Deputy Commissioner, and by means of letters addressed to him (not merely forwarded *through* him); but the Deputy Commissioner may direct by general or special order in writing that any of his subordinates in any department may correspond direct, or hold personal consultation, with any Local Board, or any Committee, regarding work the management of which is entrusted to that subordinate.

Suggestions from Government or Deputy Commissioner, etc., to be considered at next meeting.

33. When any suggestion in writing regarding any matter is received by a Local Board from Government or the Deputy Commissioner or the chief or senior officer for the District in the Educational, Medical or Public Works Department, or the Head of any such Department, it shall be laid before the next meeting and fully considered, and a formal resolution thereon shall be recorded.

President or Chairman to have custody of proceedings and records.

34. The President or Chairman of a Local Board shall have the custody of its proceedings and records.

Executive powers vested in the President or Chairman.

35. The resolutions of a Local Board shall be carried into effect by its President or Chairman, in whom the entire executive power of the Board shall be vested, and who shall be directly responsible for the due fulfilment of the purposes of the Local Boards Regulation and these Rules.

President's powers in emergencies.

36. It shall be lawful for the President of a District or Taluk Board in cases of emergency to direct the execution of any work or the doing of any act which such Board is empowered to execute or do and the immediate execution or doing of which is in his opinion necessary for the service or safety of the public, and to direct that the expense of executing such work or doing such act, incurred as the emergency may require, shall be paid from the funds at the disposal of such Board: Provided that every direction given under this rule shall be reported at the next following meeting of the Board.

Appointment, dismissal, etc., of officers and servants.

37. The President or Chairman of a Local Board may, subject to such control as the Government may prescribe, appoint such officers and servants as such Board is empowered to entertain, and may, subject as aforesaid, fine, suspend or dismiss any of such officers or servants, and appoint others in their stead: Provided that any officer or servant aggrieved by any order passed by the Chairman of a Panchayat or the President of a Taluk Board or of a District Board under this rule may, within one month from the date of such order, appeal to the President of the Taluk Board, or to the President of the District Board, or to Government, as the case may be, and the order passed on such appeal shall be final.

Delegation of powers by President to Vice-President.

38. (1) The President of a District or Taluk Board may, from time to time, authorize the Vice-President by an order in writing to exercise any of the powers conferred or to perform any of the duties imposed on the President by these Rules, and may at any time in like manner modify or cancel such order: Provided that such delegation of powers or duties shall not relieve the President of any responsibility imposed upon him by these Rules.

And by Chairman to a Panchayatdar.

(2) The Chairman of a Panchayat, with the previous consent of the Panchayat, may on his own responsibility authorize any member of the Panchayat, by an order in writing, to exercise, for a period not exceeding four months during any one official year, any of the powers conferred on such Chairman by these Rules, and may cancel or modify such authority.

Power of Local Boards to appoint Committees.

39. A Local Board shall have the power, for general working purposes, to appoint one or more of its members to be a committee for the conduct of any work or works, or to provisionally decide or report on any matter, and may delegate to it such of its own powers as may be necessary. The proceedings of the committee shall be subject to the review and confirmation of the Local Board.

District Board may appoint committees for management of any institution under its control.

40. The District Board may from time to time appoint committees, composed of any persons, whether members of the District Board or not, for the management of any institution under its control and administration, and the committee so appointed shall manage that institution under the orders of the District Board. Committees so appointed shall hold office during the pleasure of the District Board.

Contracts to be ordinarily in writing, and Stamp and Registration Laws to be complied with.

41. Contracts entered into by the District Board, or by a Taluk Board as the agent of the District Board, or by a Panchayat as the agent of the Taluk Board, shall ordinarily be reduced to writing, and the provisions of the laws relating to Stamps and Registration shall be complied with.

Written contracts to be signed by President or Chairman.

42. Written contracts shall be signed on behalf of a Local Board by the President or Chairman.

PART IV.—DISTRICT FUND PROPERTY AND INCOME.

Property vested in the District Board.

Certain things to vest in the District Board

43. The pavements, stones, and other materials of all roads vested in the District Board, and all erections, materials, implements and other things provided for such roads;

all sewers, drains, drainage works, tunnels, and culverts in, alongside or under such roads, whether made at the cost of the District Fund or otherwise, and all works, materials, and things appertaining thereto;

and all rubbish, sewage, filth, and other matters collected at the cost of the District Fund;

shall vest in the District Board:

Provided that the Government may from time to time exclude any of the matters aforesaid from the control of the District Board, and cancel the order of exclusion wholly or in part.

Local Cess.

Proportion of local cess to be credited to District Funds.

44. Seventy-six per cent of the one anna local cess on all items of land revenue (including "Land Revenue—miscellaneous") collected in each District shall be credited to the District Fund of that District; and, in the case of the Shimoga and Kadur Districts, 76 per cent of the one anna local cess on sayer shall also be similarly assigned to District Funds.

Tax on Houses.

Tax on houses.

45. (1) The Government may at any time sanction the levy of a tax on houses (including shops and warehouses) situated within any Union from such date and at such rates not exceeding those laid down in section 20 of the Local Boards Regulation as it may direct.

Cessation of levy of Mohatarfa.

(2) From the date of levy of such tax the mohatarfa tax heretofore levied on that class of property shall cease to be levied within the Union.

Proclamation to be made.

46. On sanction of Government being received, the District Board shall cause proclamation to be made within the Union by beat of drum, specifying the rates at which, and the date from which, the tax on houses shall be leviable.

Shanbhog to furnish lists of houses with names of owners and occupiers.

47. (1) The shanbhog of every village situated within the Union shall, on the requisition of the Chairman of the Panchayat of such Union, prepare and furnish lists of all houses within the village or villages of which he is shanbhog, with the names of the owners and occupiers.

Tax-books.

(2) On receipt of such lists, the Chairman of the Panchayat shall cause tax-books to be prepared, showing in distinct columns the names of the owner and of the occupier of each house, the class under which such house shall be taxed, the amount of the tax due and the date on which the tax is payable.

Certain buildings excepted from taxation.

48. Buildings exclusively used for charitable purposes, or set apart for public worship and either actually so used or used for no other purpose, and buildings exclusively used as chattrams, musafirkhanas, hospitals, dispensaries, or schools, and buildings which are the property of or are vested in the Government or the District Board and not used for residential purposes, shall not be liable to the tax.

Inspection of tax-books.

49. Every person claiming to be the owner or occupier of any house taxable under these Rules, or the agent of such person, shall be at liberty to inspect the tax-books at all reasonable hours and to make extracts therefrom without the payment of any fee.

Completion of tax-books to be notified.

50. As soon as the tax-books are prepared, the Chairman of the Panchayat shall give public notice thereof by beat of drum in the Union, and of the place or places where the books may be inspected.

Amendment of tax-books.

51. (1) The Chairman of the Panchayat may, from time to time, add to or amend the tax-books, by inserting therein the name of any person liable to be taxed, or by inserting any property liable to the tax, or by altering the classification of such property; and, in the case of every such amendment, notice thereof shall be given to the person interested in such amendment.

(2) The President of the Taluk Board may at any time, on his own motion or on the motion of any person interested, exercise any or all of the powers of the Chairman of the Panchayat under clause (1) of this Rule, subject to notice being given as therein provided; and no order so passed by the President of the Taluk Board shall be varied or cancelled save by appeal under Rule 59.

52. (1) The tax imposed under Rule 45 shall be payable by the owner or the occupier of the house in two equal instalments.

Tax payable in two equal instalments.

(2) Subject to the provisions of clause (1) of Rule 53, the instalment for each half-year (*i. e.*, from January to June, or July to December) shall be payable within thirty days after the commencement of such half-year.

53. (1) When any house in a Union is constructed, re-constructed or enlarged, the Chairman shall assess the tax leviable in respect of the house, and the instalment for the half-year in which the assessment is made shall be payable within thirty days after the date of the service of notice issued under clause (1) of Rule 54.

Newly constructed or re-constructed houses.

(2) When any house is completely demolished or destroyed, the owner thereof may give notice to the Chairman of such demolition or destruction, in which case the Chairman shall remit the tax assessed in respect of the house with effect from the half-year next after that in which the notice is given; and until such notice is given, such owner shall be liable at the discretion of the Chairman to payment of the tax which would have been leviable had such house not been demolished or destroyed.

Remission when house is demolished or destroyed.

54. (1) Where any house-tax shall remain unpaid ten days after the same is due, the Chairman of the Panchayat may cause to be served upon the owner or owner's agent or occupier of the house, or upon all of them, a notice in writing in the form given below, or to the like effect:

Notice of demand for house-tax.

Notice of Demand.

Take notice that the Chairman of the Union Panchayat demands from you the sum of due from you to the Panchayat of for your house in for the year 190 , and if the sum due is not paid into the office of at or if sufficient cause for the non-payment is not shown to him or to within fifteen days from the service of this notice, a warrant of distress will be issued for the recovery of the same with costs.

Date (Signature of the Chairman.)

(2) If such owner or owner's agent or occupier shall not, within fifteen days from the service of such notice of demand upon him, pay the sum due, or show cause to the satisfaction of the Chairman why the same should not be paid, the Chairman or other person duly authorised in that behalf by him may levy such sum, with all costs, in any of the following ways:—

Distraint, etc.

(i) by distraint and sale of the moveable property of the defaulter, or, if the defaulter be the occupier of any building in respect of which such tax is due, by distraint and sale of any property found in or on such building, provided that no property of the occupier shall be distrained unless he has been served with a notice as aforesaid;

(ii) if for any reason the distraint or a sufficient distraint of the defaulter's property is impracticable, by prosecuting him before a Magistrate.

(3) Any person bound to pay any tax who shall be prosecuted under this Rule before a Magistrate shall be liable, on proof to the satisfaction of the Magistrate that he wilfully omitted to pay the amount due by him or that he wilfully prevented distraint, or a sufficient distraint, to pay a fine not exceeding twice the amount of the tax found to be due, and shall also pay such tax and the costs of the prosecution.

Penalty for wilfully omitting to pay tax or preventing distraint.

55. In order to the distraint and sale of property under clause (2) of the preceding Rule the Chairman of the Panchayat shall issue a warrant in the form given below or in some similar form; and for each such warrant a warrant-fee of two annas shall be leviable:—

Warrant for distraint.

Distraint Warrant.

To

(Here insert the name of the officer charged with the execution of the warrant.)

Whereas of has not paid or shown sufficient cause for the non-payment of the sum of rupees due for the taxes mentioned in the margin for the 19 , although the said sum has been duly demanded from the said and fifteen days have elapsed since such demand was made. This is to command you to distrain the goods and chattels of the said (or, as the case may be, any goods and chattels found on the premises referred to) to the amount of the said sum of rupees, together with for warrant-fee, making together a sum of , and such further sum as may be sufficient to defray the charges of taking, keeping and selling such distraint; and if, within fifteen days next after such distraint, the amount due on account of the said taxes and fee shall not be paid, together with such further sum as may be sufficient to defray the charges of taking and keeping such distraint, to sell the said goods and chattels; and having paid and deducted out of the proceeds of the sale the amount due on account of the said taxes and fee rupees and the charges of taking, keeping and selling such

distraint, to return the surplus, if any, on demand, to the person whom you found in possession of the said goods and chattels. If sufficient distraint cannot be found of the goods and chattels of the said you are to certify the same to me together with this warrant.

Date

(Signature or stamp of the Chairman of the Panchayat.)

Inventory. Sale.

56. The Chairman of the Panchayat or other person duly authorised as aforesaid shall make an inventory of the property distrained, and if the amount due is not paid within fifteen days after distraint, the property may be sold.

Tax paid by occupier to be deducted from rent.

57. Whenever any house-tax shall have been paid by the occupier, or recovered from him by seizure and sale of his property, it shall be lawful for him to deduct the amount so paid or recovered from the next and following payments of rent.

Tax-books need not be prepared annually.

58. (1) The Chairman of the Panchayat shall not be bound to cause new lists or tax-books to be prepared every year, but may adopt those of the preceding year with such alterations and amendments as he may deem necessary; provided that a fresh general assessment shall be made not less than once in four years.

(2) Public notice of such alterations and amendments thereof shall be given in manner provided in Rule 50, and the provisions of Rules 49 and 51 shall be applicable to such books and to the taxes mentioned therein.

Appeals.

59. (1) In the case of any assessment made or tax demanded by the Chairman of the Panchayat or President of the Taluk Board, an appeal from his decision shall lie to the Taluk Board, which shall hear and dispose of the same as it deems fit at its next meeting.

(2) No such appeal shall be entertained—

(i) unless it be made within thirty days after the tax complained of has been demanded, and

(ii) unless the tax if any demanded by the Chairman of the Panchayat or President of the Taluk Board shall, except when the Taluk Board otherwise directs, have been paid or deposited at the Union Office on or before the day on which the appeal is made.

(3) In the event of the amount of any tax being decreased or remitted by the Taluk Board, the Chairman of the Panchayat shall grant a refund accordingly.

(4) The assessment or demand of any tax, when no appeal is preferred, and the adjudication of an appeal by the Taluk Board, shall be final.

Exemption on the ground of poverty.

60. The Taluk Board having authority over the Union in which any house is situated may, on the ground of poverty, exempt from payment of the whole or any portion of the tax the owner or occupier of such building. It may in like manner, with the approval of Government, exempt any classes of houses.

Tolls upon Carriages, carts and Animals.

Rules to regulate the levy of tolls.

61. The levy of tolls upon carriages, carts and animals passing along roads and bridges vested in the District Board shall be governed—

(1) by the provisions, so far as they are applicable, of the "Rules for the Levy of Tolls on public Roads and Bridges in Mysore" issued under the authority of the Government of India with the Notification of the Chief Commissioner of Mysore No. 274, dated the 4th November 1876 (reproduced at foot*); and

(2) by the additional rules set forth below.

**Rules for the levy of Tolls on Public roads and Bridges in Mysore.*

Whereas it is expedient to authorize the levy of tolls upon roads and bridges in Mysore, the following rules with that object are sanctioned by His Excellency the Viceroy and Governor General in Council:—

1. The Chief Commissioner of Mysore may from time to time declare the roads on which and the places where tolls shall be taken, and may abolish the collection of tolls on roads on which such tolls have been declared leviable; and may authorize the erection or removal of any toll-bar for the purpose of carrying out the provision of this section.

2. The Chief Commissioner of Mysore may cause such rate of tolls not exceeding those mentioned in the schedule hereto annexed to be levied on any road or bridge in Mysore which has been or shall hereafter be constructed at the expense of the Government of Mysore.

3. In case of non-payment of any such toll on demand, the officers appointed to collect the same may seize any of the carriages or animals on which it is chargeable, or any part of their burden of sufficient value to defray the toll.

4. If any toll remains undischarged for 24 hours after the property has been seized as stated in the preceding section, the said property shall, after twenty-four hours' notice, exclusive of Sunday or

62. On the levy of tolls being sanctioned by Government, the District Board shall cause a notification to be published in the *Mysore Gazette*, specifying the places where, the date from which, and the rates at which, the tolls shall be levied.

Notification of levy of tolls.

63. The District Board shall thereupon construct toll-bars, gates and gate-keepers' stations at the places aforesaid, and may place the collection of such tolls under the management of such persons as may appear to it proper, or may lease out the same, and may frame bye-laws for the guidance of toll-collectors.

Toll-gates to be erected.

64. The District Board may compound with any person for a sum to be paid annually or half-yearly in lieu of all such tolls either generally in respect of all roads and bridges in the District vested in the District Board or specially in respect of any particular road or bridge, and may issue licenses to any such person in respect of his carriages, carts, and animals; provided always that such composition shall include all the carriages, carts and animals possessed by the person compounding.

Composition for tolls and issue of licenses.

65. No tolls shall be levied for the passage of carriages, carts or animals,

No tolls to be levied in certain cases.

(*a*) belonging to Local Boards,

(*b*) conveying District Fund servants on duty, or property in the custody of such servants,

(*c*) licensed by the District Board, during the period for which they have been licensed, or

(*d*) engaged by the Postal Department to convey mails.

66. With the sanction of Government it may be declared that payment of tolls on carriages, carts, or animals at any gate or bridge shall clear such carriages, carts, or animals at any other gate or bridge specified.

Payment of tolls at one gate or bridge may clear carriages, etc., at any other gate or bridge.

67. When the table of tolls prescribed in Rule 8 of the Rules published with the Chief Commissioner's Notification No. 274, dated 4th November 1876, is not put up at any toll-bar, gate, or station, no tolls shall be levied thereat during such time.

Tolls not to be levied in the absence of table of tolls prescribed.

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any close holiday, be sold by public auction for discharge of the toll, and all expenses occasioned by such non-payment, seizure and sale, by order of the officer authorized to superintend the collection of the toll, who shall cause any balance that may remain to be returned on demand to the owner of the property. Provided that if at any time before the sale has actually begun tender is made of the amount of all expenses incurred and of double the toll payable, the said officer shall forthwith release the property seized.

5. No toll shall be paid for the passage of troops, or military stores or equipages or of police officers on duty, or of any person or property in their custody, or of any property *bona fide* belonging to Government as established by the production of a certificate from the Head of the Department to which it belongs.

6. The collection of tolls may be placed under the management of persons appointed by the Chief Commissioner, or may be made by the officers of Government; and all persons employed for this purpose shall be liable to the same responsibilities as they would be if employed in the collection of the land revenue.

The Chief Commissioner may also, under such conditions as he considers advisable, authorize the sale by public auction of the right to collect tolls at all or any of the toll-bars.

7. Any person who is not duly appointed as a toll collector who shall levy or demand any toll on any public road or bridge, or who, when duly appointed as such, shall demand more than the rates specified in the schedule, shall be liable, on conviction before a Magistrate, to a fine not exceeding Rs. 200 or to simple or rigorous imprisonment not exceeding six calendar months.

8. A table of the tolls authorized to be taken at any toll-gate or station under these rules, with a statement of the penalties for refusing to pay the same, legibly written in English and the vernacular of the locality, shall be put up in a conspicuous place near such gate or station.

It shall be the duty of the person in charge of such gate or station to keep such table in a proper and legible condition.

9. The net proceeds of the revenue from tolls shall be applied wholly to the construction, repair and maintenance of roads and bridges within the Mysore Province.

10. Any person who fraudulently or forcibly passes any toll-bar without paying the proper toll, or who obstructs the toll-gatherer in the discharge of his duties, shall be liable, on conviction before a Magistrate, to simple or rigorous imprisonment for any term not exceeding three months or to a fine not exceeding 50 rupees.

11. The Chief Commissioner of Mysore is authorized to issue such further orders, from time to time, as he may deem necessary, to regulate the levy of tolls in the Province, provided that such orders are not repugnant to the provisions of these rules.

68. No more than one payment of toll shall be demand at any one toll-bar, gate or station in respect of any carriage, cart or animal in any one period of twenty-four hours counted from sunrise to sunrise.

A single payment to clear gate for any one day.

Provided that when toll has been paid at any toll-bar, gate or station in respect of any carriage, cart, or animal not laden or ridden, the difference between such toll and the toll payable in respect of such carriage, cart, or animal laden or ridden shall be payable if such carriage, cart, or animal, again passes through such toll-bar, gate or station, laden or ridden, within such period.

69. When payment of any toll is made, a receipt shall be granted by the person to whom the payment is made in such form as the District Board may, from time to time, prescribe.

Receipts.

70. In all cases of resistance to the lawful authority of the toll-collectors appointed under these Rules, all police officers shall assit the toll-collectors, when required, and, for that purpose, shall have the same power which they have in the execution of their ordinary police duties.

Police to assist toll-collectors.

Fees.

71. (1) When the District Board shall have determined with the approval of the Government to levy any fees, it shall at once proclaim, by an order in writing and by beat of drum, in the villages in which such fees are to be levied, that such fees will be levied from the date specified in such order and at the rate fixed therein, until such time as the said order shall be modified or cancelled.

Notification of levy of fees.

(2) Copies of such order shall also be exhibited at the offices of the District and Taluk Boards and at some conspicuous place or places in the villages in which such fees are to be levied.

72. (1) Every fee imposed under the preceding Rule shall, at the rate mentioned in the proclamation, be paid on demand to the President of the Taluk Board or to any person authorized in that behalf by such President.

To whom fees are payable.

(2) If such fee is not so paid, the moveable property of the person by whom it is payable shall at once be seized and sold by the President of the Taluk Board or any person duly authorized by him in that behalf.

Fees how recoverable in default.

SCHEDULE.

		Rs.	a.	p.
On every four wheeled carriage	... ...	2	0	0
Do two wheeled carriage	... ...	1	0	0
Do ekka	.. ..	0	4	0
Do hackery on springs	... ...	0	2	0
Do cart and hackery not on springs drawn by eight bullocks, buffaloes, horses, ponies, asses or mules, if laden	... ...	1	8	0
Do if not laden	... ...	0	8	0
Do cart and hackery drawn by six bullocks, buffaloes, horses, ponies, asses, or mules, if laden	... ...	0	12	0
Do if not laden	... ...	0	6	0
Do cart and hackery drawn by four bullocks, buffaloes, horses, ponies, asses, or mules, if laden	... ...	0	8	0
Do if not laden	... ...	0	4	0
Do cart and hackery drawn by two bullocks, buffaloes, horses, ponies, asses, or mules, if laden	... ...	0	4	0
Do if not laden	... .	0	2	0
Buffaloes or bullocks per head, if laden	... ...	0	1	0
Do if not laden	... ...	0	0	6
On every elephant	... ...	1	8	0
Do camel, if laden	.. ..	0	8	0
Do do if not laden	.. ..	0	4	0
Do horse, if laden or ridden	... ...	0	1	6
Do do unladen or led	... ...	0	0	9
On every tattu or mule, if laden or ridden	... ...	0	0	9
Do do unladen or led	... ...	0	0	6
On every ass, if laden or ridden	... ...	0	0	6
Do do unladen or led	.. ..	0	0	3
On every sheep or goat or pig	... ...	0	0	1
On every palanquin, dooly, palna or tonjon with 8 bearers	... ...	1	0	0
Do do with 6 do	.. ...	0	12	0
Do do with 4 do	... ...	0	8	0
Do do with 2 do	... ...	0	4	0
On every foot passenger	... ...	0	0	3

N. B.—Animals drawing any vehicle for which toll can be demanded are not to be also charged with toll.

Collection of Taxes, etc.

73. The President of the Taluk Board, or the Chairman of the Panchayat, shall give to every person making payment of house tax or a fee a receipt therefor signed by him or by some person duly authorized by him in that behalf. Such receipt shall specify—

Receipts to be given for all payments of taxes and fees.

(i) the date of the grant thereof;
(ii) the name of the person to whom it is granted;
(iii) the tax or fee in respect of which the payment has been made;
(iv) the period for which the payment has been made; and
(v) the amount in respect of which it is granted.

74. Whenever, under the provisions of Rules 54 and 72 of this Part or of Rules 3 and 4 of the Rules issued with the Chief Commissioner's Notification No. 274, dated 4th November 1876, any property is distrained, seized or sold in consequence of the non-payment of any house tax, fee or toll due, such distraint, seizure and sale shall be effected subject to the provisions of Section 271 of the Code of Civil Procedure and to the conditions, exceptions and exemptions hereinafter provided.

Conditions of distraint and sale.

Exceptions.

(i) The following property shall not be liable to distraint:—

(*a*) the necessary wearing apparel and bedding of the defaulter, his wife and children;
(*b*) the tools of artisans; and
(*c*) where the defaulter is an agriculturist, his implements of husbandry and such cattle and seed-grain as may, in the opinion of the President of the Taluk Board or the Chairman of the Panchayat under whose authority such seizure is made, be necessary to enable the defaulter to earn his livelihood.

Limit.

(ii) The distress shall not be excessive, that is to say, the property distrained shall be, as nearly as possible, proportionate to the amount due on account of the house tax, fee or toll and warrant fee and the probable expenses incidental to the detention and sale of the said property.

Perishable property.

(iii) When the property seized is subject to speedy and natural decay, or when the expense of keeping it in custody and the amount of the tax due will exceed its value, the person seizing the property shall at once, after seizure of such property, give notice to the person in whose possession it was when seized, to the effect that it will be sold at once, and shall sell it accordingly, unless the amount due be forthwith paid.

Surplus sale-proceeds.

(iv) Any surplus that may remain after deducting the amount of the house tax, fee or toll, and of the said expenses including the expenses of the sale, shall be returned on demand, if made within six months, to the owner of the property, or, if no demand be made within such period, shall be credited to the District Fund.

Recovery of amount due by suit not precluded.

75. Nothing herein contained shall preclude the institution of a suit for any amount due under the Local Boards Regulation or these Rules.

PART V—DISTRICT FUND FINANCE AND ACCOUNTS.

General.

Receipts to be paid into Treasury intact.

76. Every Local Board shall pay into the local Government Treasury all moneys received on account of the District Fund; and it shall draw any money it may require only by means of cheques.

77. All sums realized by Local Boards, as above, shall be paid in full into the Government Treasury, and no portion thereof shall be appropriated for expenditure.

Prescribed major, etc., heads not to be altered.

78. No change shall be made, without the permission of the Comptroller, in the prescribed major, minor and detailed heads given in Appendix A.

Salaries, allowances, etc.

79. Salaries and allowances of all officers, pay of establishments, and their leave allowances, travelling allowances, pensions and gratuities, shall be regulated by the Mysore Service Regulations and by special orders of Government, if any.

Defalcations, etc.

80. In regard to "defalcations," "erasures" and "overcharges," the rules contained in Articles 20, 21 and 13 of the Civil Account Code, Volume I, shall be observed.

Receipts.

Payments to be accompanied by chalans.

81. All moneys collected by authorized servants of a Local Board, and all sums due to the Board by any person, shall be paid direct into the District and Taluk Treasuries concerned accompanied by a chalan in triplicate (Form 1). The original shall be retained by the District or the Sub-Treasury

Officer as the case may be, the duplicate being sent by him, on the same day on which it is received, to the office of the District Board, and the triplicate shall be delivered to the person paying in the money.

Municipal cheques.

82. Municipal cheques received in payment of contribution due by Municipalities towards the cost of District office establishment and contingent charges shall be duly endorsed by the President of the District Board and sent to the District Treasury with the prescribed chalan for realization and credit to the District Fund.

Crediting and adjustment of local cess.

83. The one anna cess on land revenue and on other items collected by the revenue authorities shall continue to be credited as heretofore in the Revenue and Treasury accounts; but on the last day of each month, when the District Treasury accounts are being made up, the amount of the cess shall be adjusted in the Treasury accounts, as shown below :—

Debit.		Credit.	
Local Cess.			
(1)	Allotment to District Fund ...	(1)	District Fund— Allotment from Local Cess. ...
(2)	Do Local Funds General ...	(2)	Local Funds General— Allotment from Local Cess. ...
(3)	Do Village School Fund ...	(3)	Village School Fund— Allotment from Local Cess. ...

Note.—For the amount so credited to District Fund no chalan or advice need be sent to the office of the District Board, but the amount will be credited by the District Treasury in the Pass Book on the credit side as 76% of one anna cess on land revenue etc., realized during the month.

Cash Book.

84. All moneys advised by the Treasuries to have been received with chalans shall be entered in a Cash Book (Form 2) on the credit side under appropriate budget heads of account.

Each item of revenue to be brought to credit.

85. The District Board is responsible for making such arrangements as will secure that each item of revenue is duly brought to credit in the account; and for this purpose a separate register showing the demand, collection and balance for each item of revenue shall be maintained in Forms 3 and 3 (*a*), the Taluk Boards sending monthly to the District Board a demand, collection and balance statement in the same forms.

Proper accounts to be maintained etc.

86. It is the duty of the Taluk Board to see that proper accounts are maintained by the servants of that Board for the demand and for the collection of the revenues made by them, and that such collections have been duly remitted to and acknowledged by the Treasury.

Expenditure.

Heads of Civil expenditure.

87. The expenditure, other than that for works carried out by the Public Works Department, is chiefly under the following heads :—

(a) Salaries of establishments.—These shall be drawn in Form 4, and disbursed according to the rules contained in Chapter V of the Civil Account Code.

(b) Travelling allowances to establishments and to non-official members.—The travelling allowances shall be claimed on bills prepared in Form 5, and paid after audit by the Comptroller.

(c) Contingent charges.—Contingent charges (Forms 6 and 7) of the District Boards office shall be drawn first on Abstract Contingent bills, and accounted for finally on Detailed Contingent bills under the rules laid down in the Civil Account Code. Those of Taluk Boards shall continue to be drawn on Form 8.

(d) Works carried out by District Board Agency.

Execution of works by District Board Agency.

What works to be carried out by District Board agency.

88. All works requiring a degree of professional skill not at the disposal of the District Board shall, as a rule, be carried out by the Public Works Department unless specially ordered otherwise. All works which do not require such skill shall be carried out by District Board agency. All works carried out under the supervision of the District Board shall as far as possible be given on contract.

Estimates for works.

89. A properly detailed estimate shall be prepared, which should be sanctioned by competent authority, before any new work or repair is undertaken; and except in very extraordinary circumstances, no work shall be commenced in the absence of a sanctioned estimate therefor.

Professional opinion.

90. If professional opinion upon any work is necessary before any estimate is sanctioned, it may be called for and obtained by the sanctioning authority from an officer of the Public Works Department.

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Schedule of rates to be kept.

91. To facilitate the preparation of estimates, a schedule of rates for each kind of work commonly executed shall be kept up in the office of each District Board. The schedule should be passed by the members of the District Board at a meeting, and kept corrected up to date.

Revised estimates.

92. A revised estimate shall be prepared and sanctioned when there is a likelihood of the original estimate being exceeded either from the rates being found insufficient, or from any other cause whatsoever.

Sanctioned works may be carried out in the following year.

93. Works for which estimates have been sanctioned in one year may be carried out in the following year without further sanction, but the cost must always be met from the budget of the year in which the work is actually carried out and paid for.

After lapse of two years, fresh estimate necessary.

94. If works for which estimates have been sanctioned are not commenced within two years from the date of the sanction, a fresh estimate must be prepared and submitted for sanction with an explanation for the omission.

Incomplete works to have preference.

95. Incomplete works shall have preference over those not commenced.

Agreements for works given on contract.

96. For every work given on contract, and costing over Rs. 20, an agreement on stamped paper shall be taken.

Payment for works.

97. Works done shall be paid for from the imprest as often as is necessary, and once in a month, or oftener if necessary, a bill in Form 9 for each individual work, supported by payee's receipts (Form 10), shall be forwarded to the District Board.

Final bill.

98. On the completion of a work a final bill in Form 11 shall be furnished with prescribed certificates duly signed.

Monthly progress report.

99. A monthly progress report of works in Form 12 shall be submitted to Government on or before the 20th of the month following, which will be reviewed and passed on to the District Board and to the Comptroller.

Statement of sanctions.

100. A statement of sanctions accorded by the District Board for works mentioned in Rule 138 shall be submitted to Government, in Form 13, as soon as possible after the close of every month, and a copy thereof shall at the same time be sent to the Comptroller.

Payments.

Bills or claims how to be dealt with.

101. Every bill or other claim for payment shall be presented to the President, who will check and examine it, and, if it be found correct, will order payment under his signature. If the payment is to be made from the permanent advance, the order of payment will be "pay in cash." If by cheque, the order will be "pay by cheque," the number and date of which will be filled up as the cheque is signed.

Payments by cheque to be entered in Cash Book.

102. All payments made by cheques will be entered in the Cash Book on the debit side of account under a budget head, the vouchers being numbered in a monthly consecutive series.

Cheques not to be drawn for less than Rs. 10, as a rule.

103. No cheque shall be drawn for less than Rs. 10 except in recoupment of the permanent advance or imprest on the last day of the month. All payments under Rs. 10 shall be made in cash. The general instructions given in Article 17, Civil Account Code, Volume I, shall be followed in preparing the cheques.

Signature and form of cheques.

104. All cheques shall be signed by the President of the District Board, and those in favor of a Government officer shall be made payable to order only, while those payable to any other person shall be made payable to bearer.

Procedure on cancellation of cheque.

105. When a cheque is cancelled, its amount shall be deducted from the expenditure by a *minus* entry in the Cash Book against the appropriate head of account to which the amount was originally debited. The cancelled cheques shall be sent to the Comptroller with the monthly accounts.

Permanent advance, and its recoupment.

106. For the purpose of meeting petty payments the President will draw a permanent advance, and the amount of petty payments out of that advance will be recouped by cheque as often as required. No expenditure out of a permanent advance shall remain unrecouped on the last day of the month.

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107. A separate account of the permanent advance shall be kept in Form 14, and the expenditure recorded on it as incurred from day to day shall be entered in the General Cash Book when recoupment is made against the date of such recoupment.

Register of permanent advance.

108. The District Board may authorize Taluk Boards and Union Panchayats to hold small amounts as permanent advances to meet payments for works done and any petty charges of a contingent nature which they may be empowered to incur. The recoupment of these advances shall be made by the President of the District Board in the manner laid down in Rule 106, a separate account being kept as mentioned in Rule 107.

Permanent advances for Taluk Boards and Panchayats.

109. For the contribution payable to Provincial Funds on account of dispensaries, a cheque for $\frac{1}{12}$th of the amount provided in the budget on that account shall be drawn monthly in favor of the District Treasury Officer and sent to him for credit to the Medical Department.

Contribution on account of dispensaries, how payable.

110. For works to be carried out by the Public Works Department the entire budget grant shall be transferred to that Department, and funds therefor obtained as heretofore on letters of credit from the Comptroller. The accounts for these works shall be maintained, audited and adjusted by the Examiner, Public Works Accounts, and shall be incorporated in the District Fund Accounts by the Comptroller as heretofore.

Budget grants and accounts relating to expenditure by Public Works Department.

Remittances to and from Treasury, and Pass Book.

111. All District Fund receipts remitted into the Treasuries of the District either in cash, in cheques, or by transfer, and all payments made on account of the said Fund, shall be entered by the District Treasury in a Pass Book (Form 15).

Pass Book.

112. The Pass Book shall remain in the custody of the President, and it shall be sent to the Treasury on the 15th and on the last working day of every month.

113. On receipt of the Pass Book at the Treasury on the 15th day of the month, the receipts and payments in the District as far as is known shall be entered therein as explained above and returned to the President. When the Pass Book is received on the last working day of the month, all the receipts and payments during the month without any omission shall be entered therein as soon as possible after the District Cash Account is closed, the balance struck and entered in words, and the Pass Book returned to the President before the 8th of the next month.

114. The President shall examine the Pass Book on its return, and shall immediately call the attention of the Treasury Officer to any discrepancy that may appear between the credits and debits shown in the Pass Book and those shown in his own Cash Book.

115. The President shall close his Cash Book once a month, and the balance shown in it must be made to agree with that of the Pass Book as follows:—

Balances in Cash Book and Pass Book to be made to agree:

Balance as per Cash Book	...	0	0 0
Add uncashed cheques	...	0	0 0
Add cheque No. , dated	...	0	0 0
Balance as per Pass Book	...	0	0 0

116. The column "transfers" in the Cash Book shall be employed for rectification of errors in classification by *plus* and *minus* entries, for adjustments of advances on bills by credit to "advances" and debit to a head of expenditure, for adjustment of sums deducted out of contractors' bills by credit to "deposits" and debit to a head of expenditure and of any items paid out of deposits by way of credit to a head of revenue.

Abstract Registers of Receipts and Payments.

117. All the entries on the receipt side of the Cash Book shall be posted day by day and one by one into the Abstract Register of Receipts (Form 16), and all the entries on the payment side of the Cash Book shall be similarly posted into the Abstract Register of Payments (Form 17).

Abstract Registers of Receipts and Payments.

118. On the last day of the month, the Abstract Registers of Receipts and Payments shall be added up, and the totals up to the end of the previous month added to those of the month, and grand totals made from 1st July up to date.

119. In the Abstract Registers of Receipts and Payments the amounts sanctioned in the budget estimate for the year shall be entered at the top of the columns provided for the several major and minor heads of account. If, during the year or in the revised estimate for the year,

any additions or alterations are sanctioned in the grants, they shall be noted in the registers in red ink with *plus* or *minus* signs, as the case may be, the orders under which the additions or subtractions have been made being cited in the registers.

Periodical accounts, etc.

Account current.

*List of Payments (Form 19).
Statement of cheques issued (Form 20).
Do. showing the District Fund actual balance (Form 21).

120. As soon as possible after the close of each month, the District Board office shall make out in all the details an account current in Form 18 from the Registers of Receipts and Payments for the month, and place it before the Finance Committee for review and approval, after which it shall be sent to the Comptroller's office, on or before the 20th of the month following, with all the vouchers, cancelled cheques, etc., and the marginally* noted returns, for final audit.

Duty of Finance Committee with regard to examination of accounts.

121. In examining the accounts the Finance Committee shall see that the books and accounts prescribed for the District Board office have been posted to the end of the month for which the accounts are submitted, that the Pass Book has been checked with the Cash Book and made to agree, that all payments are duly supported by vouchers, and the vouchers are in due form and have been duly cancelled, that the revenues collected during the month by Local Board agency have been duly remitted to the Treasuries in the same month, that every item of expenditure is covered by due authority, that all necessary steps have been taken for the adjustment of outstanding advances, that the cheques issued on account of contributions for dispensaries, etc., are for the prescribed amounts, that the objections taken by the Comptroller have been promptly attended to, and that the totals in the columns of "transfers" on both sides of the Cash Book correspond, and generally, that the accounts have been carefully, accurately and properly prepared.

Objections by Comptroller.

122. The Comptroller shall, after audit of these accounts, issue a statement containing all the objections arising out of his audit, and it shall be the duty of the President to return it within a week with his replies.

Consolidated annual account.

123. The Finance Committee shall also prepare a consolidated annual account, in which they will show the receipts and payments of the District Fund classified under the prescribed major and minor heads, with a review explaining the causes of differences under the various heads. One copy of this annual account and the review shall be placed before the Board, and after approval shall be submitted to Government through the Comptroller, and another to the Deputy Commissioner for incorporation in his report on the administration of his District.

Budget Estimates.

Budget estimates of Panchayats.

124. On or before the 1st of December, a Union Panchayat shall submit to the Taluk Board a budget estimate (Form 22), showing the probable receipts and expenditure under all heads during the ensuing financial year, with a separate statement of works required to be carried out during the year.

Budget estimates of Taluk Boards.

125. Similarly, on or before the 15th of December, the Taluk Board shall submit to the District Board a budget estimate (Form 22), showing the probable receipts and expenditure under all heads during the ensuing financial year, incorporating therein the Union budgets with such modifications as may be deemed necessary, and a statement of the works required to be carried out during the year.

Estimates for works to be carried out by Public Works Department.

126. The District Board shall, as soon as possible after the receipt of all the Taluk Boards' estimates, forward to the Executive Engineer of the District a list of all the works required to be carried out by the Public Works Department during the ensuing year, for estimating the cost of each work and also for suggesting any work or works which he may think necessary.

127. On or before the 1st January, the Executive Engineer will return the list to the Board with the required information.

Local cess and contributions on account of dispensaries.

128. On or before the 15th January, the Deputy Commissioner shall intimate to the District Board the amount of probable collections of 76% of the one anna cess on land revenue, etc., and about the same time the Senior Surgeon also shall intimate to the Board the amount of contribution payable on account of dispensaries.

District Fund Budget.

129. The Finance Committee shall then compile a Budget (Form 22) for the whole District, and place it before the Board, at a meeting to be held on or before the 15th February, for scrutiny and approval. The budget as provisionally approved by the District Board shall be sent to the Deputy Commissioner, who shall submit the same to Government on or before the 1st of March for final orders.

List of incomplete works.

130. A list of incomplete works of previous years in Form 23 shall be laid before the meeting of the District Board to be held in July, and submitted to Government on or before the 31st August of each year.

Contents of budget.

131. The budget shall set forth the estimated receipts and expenditure under each major, minor and detailed head of account and the opening and closing balances, and shall be accompanied by explanatory notes on variations and on the data from which the estimate was prepared.

Instructions with regard to preparation of budget.

132. In preparing the budget estimates, attention shall be given to the following points:—

(*a*) The estimates shall be so framed as to avoid as much as possible subsequent reappropriations.

(*b*) No new charge (excepting public works) shall be included in the budget without the previous sanction of Government.

(*c*) The District Board shall never, without the previous sanction of Government, exhaust its balance in the Treasury, and the budget estimates shall be so framed as to provide for an adequate working balance not falling short in any case of one-eighth of the total estimated income for the year.

(*d*) For fixed charges, the explanatory note shall be accompanied by a statement showing the full sanctioned scale, the number of employees, rate of pay, etc.

(*e*) The net proceeds of the revenue from tolls levied under clause 5 of sub-section (1) of section 20 of the Local Boards Regulation shall be applied wholly to the construction, repair and maintenance of roads and bridges vested in District Boards.

(*f*) The net proceeds of the tax on houses and license fees for erection of structures, levied in a Union under clauses 2 and 6 respectively of the said provision, shall be wholly appropriated to the purposes of the Union.

(*g*) Three-fourths at least of the other items of revenue raised in each Taluk shall ordinarily be available for expenditure within that Taluk, without prejudice, however, to the appropriation of funds for general purposes of the District (such as, *e. g.*, general district establishments, and works for the benefit of the whole District) in accordance with the provisions of the sanctioned District Fund Budget or with the express sanction of Government. Any excess may be appropriated for the benefit of Taluks which are poor and stand in need of help.

Allotments to be intimated to Taluk Boards and Panchayats.

133. As soon as the budget estimates are sanctioned by Government, the District Board shall send advices to each Taluk Board intimating the amounts allotted for the Taluk, and similarly the Taluk Board shall communicate to each Union Panchayat the allotment sanctioned for such Union.

Budget allotment not to be exceeded.

134. The budget allotment as a whole shall on no account be exceeded. Wherever a deviation from the sanctioned grants is found to be absolutely necessary in the course of the year, the same shall be provided for by reappropriation, and where it is not possible, sanction for an additional grant shall be applied for and obtained from Government. Such additional grant shall be made only when the estimated closing balance is not likely to fall short of the prescribed minimum.

Powers of sanction.

Government sanction required for creating or abolishing appointments.

135. No appointment, either permanent or temporary, shall be created or abolished, or the pay of any such appointment altered, without the previous sanction of Government.

NOTE.—This rule does not apply to the temporary establishment the pay of which is charged to works.

Contingent charges.

136. (1) Subject to general budget provision and general control by the Deputy Commissioner of the District, and subject also to the restrictions contained in the subsequent clauses, District Boards may incur contingent charges incidental to and necessary for the carrying on of the business of the Boards; *e. g.*, charges on account of office furniture and appliances, and of articles of stationery not usually supplied by the Stationery Department.

(2) The sanction of Government is required to any item of contingent expenditure on which the charges exceed Rs. 50.

(3) Petty charges on account of law expenses do not require sanction. But if the cost is likely to exceed Rs. 50, the sanction of Government must be obtained.

(4) No single article of European manufacture costing more than Rs. 20 may be purchased without the sanction of Government.

(5) Stationery must ordinarily be obtained from the Stationery Department, except in the case of articles not usually supplied by that Department, such as gum, thread, needles, country pens, country ink, pins, twine, wax-cloth, common paper and articles required for binding. In urgent cases stationery of the kind usually supplied by the Stationery Department may, with the sanction of the Deputy Commissioner, be locally purchased.

(6) Local printing of forms is prohibited except with the special sanction of Government.

(7) Expenditure from funds raised by taxation may not be incurred on entertainments, presentations, illuminations, festivities or ceremonies in honor of any officer of Government or other person or of any public event.

(8) Recurring charges, such as rent of buildings, should not be incurred without the previous sanction of Government.

Refunds.

137. Refunds of money credited as revenue in the accounts of the District Fund shall not be made without the previous sanction of Government, unless such credit is due to an error in the classification.

Power of District Boards in regard to sanctioning works.

138. Subject to budget provision, District Boards have power to sanction estimates of works each costing not more than Rs. 500. Works costing over Rs. 500 require the previous sanction of Government.

By Order,
K. S. CHANDRASEKHARA AIYAR,
for *Secretary to Government.*